

1049 [~~95~~] (98) "Purchaser" means a person to whom:

1050 (a) a sale of tangible personal property is made;

1051 (b) a product is transferred electronically; or

1052 (c) a service is furnished.

1053 [~~96~~] (99) "Regularly rented" means:

1054 (a) rented to a guest for value three or more times during a calendar year; or

1055 (b) advertised or held out to the public as a place that is regularly rented to guests for  
1056 value.

1057 [~~97~~] (100) "Rental" is as defined in Subsection [~~54~~] (57).

1058 **§→** [~~98~~] (101) **←§** (a) Except as provided in Subsection [~~98~~] (101)(b), "repairs or  
1058a renovations of

1059 tangible personal property" means:

1060 (i) a repair or renovation of tangible personal property that is not permanently attached  
1061 to real property; or

1062 (ii) attaching tangible personal property or a product transferred electronically to other  
1063 tangible personal property or detaching tangible personal property or a product transferred  
1064 electronically from other tangible personal property if:

1065 (A) the other tangible personal property to which the tangible personal property or  
1066 product transferred electronically is attached or from which the tangible personal property or  
1067 product transferred electronically is detached is not permanently attached to real property; and

1068 (B) the attachment of tangible personal property or a product transferred electronically  
1069 to other tangible personal property or detachment of tangible personal property or a product  
1070 transferred electronically from other tangible personal property is made in conjunction with a  
1071 repair or replacement of tangible personal property or a product transferred electronically.

1072 (b) "Repairs or renovations of tangible personal property" does not include:

1073 (i) attaching prewritten computer software to other tangible personal property if the  
1074 other tangible personal property to which the prewritten computer software is attached is not  
1075 permanently attached to real property; or

1076 (ii) detaching prewritten computer software from other tangible personal property if the  
1077 other tangible personal property from which the prewritten computer software is detached is  
1078 not permanently attached to real property.

1079 [~~99~~] (102) "Research and development" means the process of inquiry or

- 3746 (a) clearly identified;
- 3747 (b) segregated; and
- 3748 (c) installed or converted to real property; [~~and~~]
- 3749 (74) amounts paid or charged for:
- 3750 (a) a purchase or lease of machinery and equipment that:
- 3751 (i) are used in performing qualified research:
- 3752 (A) as defined in Section 59-7-612;
- 3753 (B) in the state; and
- 3754 (C) with respect to which the purchaser pays or incurs a qualified research expense as
- 3755 defined in Section 59-7-612; and
- 3756 (ii) have an economic life of three or more years; and
- 3757 (b) normal operating repair or replacement parts:
- 3758 (i) for the machinery and equipment described in Subsection (74)(a); and
- 3759 (ii) that have an economic life of three or more years[-]; and
- 3760 (75) amounts paid or charged to access a database:
- 3761 (a) if the primary purpose for accessing the database is to view or retrieve information
- 3762 from the database; and
- 3763 (b) ~~§~~ → [except for] not including ← ~~§~~ amounts paid or charged for a:
- 3764 (i) digital audiowork;
- 3765 (ii) digital audio-visual work; or
- 3766 (iii) digital book.
- 3767 Section 4. **Effective dates.**
- 3768 (1) Except as provided in Subsection (2), this bill takes effect on July 1, 2013.
- 3769 (2) The actions affecting Section 59-12-102 (Effective 07/01/14) take effect on July 1,
- 3770 2014.